

UNITED STATES DISTRICT COURT  
DISTRICT OF RHODE ISLAND

U.S. Bank Trust National Association, as Trustee of Igloo Series V Trust Plaintiff, v.  Bruno Paliotta; Giuseppe B. Paliotta; John J. Paliotta, as Heir to the Estate of Anna Paliotta; Department of Treasury-Internal Revenue Service; State of Rhode Island Division of Taxation; Defendants	Civil Action No. 1:23-cv-00532-JJM-PAS
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**APPLICATION FOR CLERK'S ENTRY OF  
DEFAULT AS TO ALL NON-ANSWERING  
DEFENDANTS**

The Plaintiff, U.S. Bank Trust National Association, as Trustee of Igloo Series V Trust ("Plaintiff"), hereby requests that the Clerk of this Court enter default against the Defendants, Bruno Paliotta, Giuseppe B. Paliotta, John J. Paliotta and Department of Treasury-Internal Revenue Service, pursuant to Rule 55(a) of the Federal Rules of Civil Procedure.

The Court's record will reflect that the instant action was filed on December 15, 2023, and that summonses for all Defendants were duly issued. The Court's record will further reflect that the Defendant, Bruno Paliotta, was served January 2, 2024 and Return of Service was duly filed herein on January 16, 2024. The Defendant, Giuseppe B. Paliotta was served on January 2, 2024 and the Return of Service was duly filed herein on January 16, 2024. The Defendant, John J. Paliotta, as Heir to the Estate of Anna Paliotta was served on January 3, 2024 and the Return of Service was duly filed herein on January 16, 2024.

The Defendant, Department of Treasury, Internal Revenue Service was served on January 2, 2024 and the Return of Service was duly filed herein on January 16, 2024. The Defendant, State of Rhode Island Division of Taxation has answered and a default is not sought against that defendant.

The time to answer for all non-answering Defendants expired on or before January 23, 2024, and none of said Defendants have answered or otherwise plead in the case.

WHEREFORE, Plaintiff requests the Clerk enter the default of Defendants, Bruno Paliotta, Giuseppe B. Paliotta, John J. Paliotta and Department of Treasury-Internal Revenue Service, pursuant to Rule 55(a) of the Federal Rules of Civil Procedure.

Dated: January 26, 2024

Respectfully submitted

U.S. Bank Trust National Association, as  
Trustee of Igloo Series V Trust  
By its Attorney,

/s/ David A. Shaw

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**ENTRY OF DEFAULT**

It appearing that Defendants, Bruno Paliotta, Giuseppe B. Paliotta, John J. Paliotta as Heir to the Estate of Anna Paliotta and Department of Treasury-Internal Revenue Service have failed to plead or otherwise defend as provided for by the Federal Rules of Civil Procedure; now therefore

DEFAULT is hereby entered for the Plaintiff and against the said Defendants this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
CLERK

### **CERTIFICATE OF SERVICE**

I, David A. Shaw, Esq., hereby certify that on January 26, 2024 I caused the Application for Clerk's Entry of Default to be filed through the electronic filing system on all parties registered therein to receive notice in this case.

*The document electronically filed and served is available for viewing and/or downloading from the Rhode Island Judiciary 's Electronic Filing System.*

I additionally caused these documents to be mailed to the defendants via regular mail as follows:

State of Rhode Island, Division of Taxation (EM)  
Attorney John A. Beretta  
Email : [john.a.beretta@tax.ri.gov](mailto:john.a.beretta@tax.ri.gov)

/s/ David A. Shaw, Esq.  
David A. Shaw, Esq. RI Bar #3497